

104TH CONGRESS
1ST SESSION

H. R. 231

To amend the Internal Revenue Code of 1986 to deny the deduction for medical expenses incurred for an abortion.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. DORNAN introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to deny the deduction for medical expenses incurred for an abortion.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DENIAL OF MEDICAL EXPENSE DEDUCTION**

4 **FOR ABORTIONS.**

5 (a) IN GENERAL.—Subsection (d) of section 213 of
6 the Internal Revenue Code of 1986 (relating to medical,
7 dental, etc., expenses) is amended by adding at the end
8 thereof the following new paragraph:

9 “(10) ABORTIONS.—

1 “(A) IN GENERAL.—The term ‘medical
2 care’ shall not include any procedure which
3 takes the life on a preborn child.

4 “(B) EXCEPTION.—Subparagraph (A)
5 shall not apply to any procedure required to
6 prevent the death of either the pregnant woman
7 or her preborn child so long as every reasonable
8 effort is made to preserve the life of each.”

9 (b) EFFECTIVE DATE.—The amendment made by
10 subsection (a) shall apply to taxable years beginning after
11 December 31, 1995.

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